

Report on the

Office of Judge of Probate

Lauderdale County, Alabama

October 1, 2016 through January 31, 2021

Filed: January 28, 2022



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Office of Judge of Probate, Lauderdale County, Alabama, for the period October 1, 2016 through January 31, 2021. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Briana Hannah
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, office operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**Office of Judge of Probate
Lauderdale County, Alabama
October 1, 2016 through January 31, 2021**

The Office of Judge of Probate, Lauderdale County, Alabama is responsible for various Probate Court matters in accordance with the *Code of Alabama 1975*, Section 12-13-1, and is responsible for assessing the appropriate fees and court costs for each case under the Court's jurisdiction in accordance with the *Code of Alabama 1975*, Section 12-19-90. The Judge of Probate, an elected official, is also responsible for issuing and collecting the related fees on marriage licenses and for recording and collecting taxes on deeds and mortgages in accordance with various provisions of the *Code of Alabama 1975*. All fees and taxes collected are distributed in accordance with prevailing statutes.

Honorable Will Motlow served as Judge of Probate during the examination period.

Exhibit 1 contains information on the receipts, disbursements and balances that were collected by the Judge of Probate during the examination period.

This report presents the results of an examination of the Judge of Probate and a review of the Judge of Probate's compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

EXIT CONFERENCE

The Official was invited to and attended an exit conference to discuss the results of this report. Representing the Department of Examiners of Public Accounts were: April Purser, Audit Manager; and Briana Hannah, Examiner.

Financial Information

Summary of Receipts and Disbursements
October 1, 2016 through January 31, 2021

	State	County	Officers and Others	Fees and Commissions	Probate Court	Total
<u>Receipts</u>						
Mortgage Filing Tax	\$ 2,173,058.99	\$ 1,070,396.80	\$ 16,132.56	\$ 171,557.35	\$	\$ 3,431,145.70
Deed Filing Tax	802,727.86	401,363.91		30,874.23		1,234,966.00
Marriage License	178,320.00			29,720.00		208,040.00
Other Fees				1,825,156.95		1,825,156.95
Probate Court					540,977.40	540,977.40
Fiduciary Funds					30,593.46	30,593.46
Total Receipts	3,154,106.85	1,471,760.71	16,132.56	2,057,308.53	571,570.86	7,270,879.51
<u>Disbursements</u>						
Remittances:						
Taxes, Licenses and Fees	3,154,106.85	1,471,760.71	16,132.56	2,057,308.53		6,699,308.65
Probate Court					540,977.40	540,977.40
Fiduciary Funds					11,846.67	11,846.67
Total Disbursements	3,154,106.85	1,471,760.71	16,132.56	2,057,308.53	552,824.07	7,252,132.72
Beginning Amounts Not Due To Be Remitted:						
Fiduciary Funds					18,782.79	18,782.79
Ending Amounts Not Due To Be Remitted:						
Fiduciary Funds					37,529.58	37,529.58
Balance Left To Be Settled at January 31, 2021	\$	\$	\$	\$	\$	\$